**IC 6-1.1-27**
   **Chapter 27. Settlement for Amounts Collected by County Treasurer**

**IC 6-1.1-27-1**
**Audit of monthly report; certificate of settlement; interest payment if tax money not timely distributed**
   Sec. 1. (a) On or before June 20th and December 20th of each year, the county auditor and the county treasurer shall meet in the office of the county auditor. Before each semi-annual meeting, the county auditor shall complete an audit of the county treasurer's monthly reports required under IC 36-2-10-16. In addition, the county auditor shall:
      (1) prepare a certificate of settlement on the form prescribed by the state board of accounts; and
      (2) deliver the certificate of settlement to the county treasurer at least two (2) days before each semi-annual meeting.
   (b) If any county treasurer or auditor refuses, neglects, or fails to distribute tax money due to a taxing unit on or before:
      (1) the fifty-first day immediately following each property tax due date under IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever applies; or
      (2) the deadline for a distribution requested under IC 5-13-6-3;
the county treasurer and auditor shall pay to the taxing unit from the county general fund interest on the taxing unit's undistributed tax money if the county treasurer and auditor invest undistributed tax money in an interest bearing investment.
   (c) The amount of interest to be paid if subsection (b)(1) applies equals the taxing unit's proportionate share of the actual amount of interest which is received from investments of the undistributed tax money from the fifty-second day immediately following the property tax due date under IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever applies, to the date that the tax money is distributed.
   (d) The amount of interest to be paid if subsection (b)(2) applies equals the taxing unit's proportionate share of the actual amount of interest that is received from investments of the undistributed tax money from the date the county treasurer receives the taxing unit's request for funds under IC 5-13-6-3(b) to the date the tax money is distributed.
*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.46, SEC.1; Acts 1981, P.L.11, SEC.28; P.L.230-2003, SEC.1; P.L.89-2010, SEC.7.*

**IC 6-1.1-27-2**
**Settlement of county treasurer with county auditor**
   Sec. 2. At each semi-annual meeting required under section 1 of this chapter, the county treasurer shall make a settlement with the county auditor for the amount of taxes and special assessments which the county treasurer has collected. At each semi-annual meeting, the county treasurer shall also certify to the county auditor, under oath

and on the form prescribed by the state board of accounts, the correctness of:
(1) the credits for cash collected for each taxing unit appearing on the tax deplicate; and
(2) any other amounts collected by the county treasurer as required by law.
*(Formerly: Acts 1975, P.L.47, SEC.1.)*

**IC 6-1.1-27-3**
**Copies of certificate of settlement and statement of distribution; payments to state treasurer**
Sec. 3. Immediately after each semi-annual settlement, the county auditor shall send a copy of the certificate of settlement and a statement of the distribution of the taxes collected to the state auditor. On or before June 30th and December 31st of each year, the county treasurer shall pay to the state treasurer the money due the state as shown by the certificate of settlement.
*(Formerly: Acts 1975, P.L.47, SEC.1.)*

**IC 6-1.1-27-4**
**Liability of treasurer for failure to settle**
Sec. 4. If a county treasurer fails to make a semi-annual settlement with the auditor of his county or to pay over the money due the county, the county auditor shall notify the county prosecuting attorney who shall bring a suit upon the bond of the county treasurer. The county treasurer and his sureties are liable in an amount equal to one hundred ten percent (110%) of the taxes and other charges for which the treasurer fails to make a settlement or pay over.
*(Formerly: Acts 1975, P.L.47, SEC.1.)*

**IC 6-1.1-27-5**
**Prosecuting attorney; duties**
Sec. 5. (a) The state auditor shall notify the appropriate county prosecuting attorney if:
(1) the money due the state as shown by a certificate of settlement is not paid to the state treasurer by the time required under section 3 of this chapter; and
(2) the non-payment is caused by the failure of:
(i) the county auditor to prepare and deliver a certificate of settlement to the county treasurer;
(ii) the county treasurer to make payment; or
(iii) the county auditor to issue a warrant for the amount due the state.
(b) When a county prosecuting attorney receives the notice required by this section, he shall initiate a suit in the name of the state against the defaulting county auditor or treasurer. The defaulting party is liable in an amount equal to one hundred fifteen percent (115%) of the amount due the state.
*(Formerly: Acts 1975, P.L.47, SEC.1.)*

**IC 6-1.1-27-6**

**Overpayments or erroneous payments by county treasurer**

Sec. 6. (a) If the board of county commissioners of a county determines that the county treasurer has paid, and accounted to the board for, more money than was due from him, the board shall direct the county auditor to credit the county treasurer with the sum improperly paid and shall order that the sum be repaid out of the county treasury. It is not necessary to appropriate the money to be refunded before it is paid.

(b) If improper or erroneous payments are made by a county treasurer to the state treasurer, the board of county commissioners shall order the county auditor to certify to the state auditor a statement concerning the improper or erroneous payments. The state auditor shall audit the statement and shall allow the amount due as a claim against the treasurer of state. The state treasurer shall refund the amount due out of money not otherwise appropriated.

(c) A refund may not be made to a county treasurer under this section after the expiration of ten (10) years from the date when the amount was improperly or erroneously paid by him.
*(Formerly: Acts 1975, P.L.47, SEC.1.)*

**IC 6-1.1-27-7**

**Evidence in suit against county treasurer**

Sec. 7. With respect to a suit brought against a county treasurer and his sureties under this chapter, the books and papers in the offices of the county treasurer and county auditor are admissible as evidence if they are proved by the oral testimony of the county auditor. In such a suit, a certified copy of the account current of a county treasurer on the books of the auditor of state is prima facie evidence.
*(Formerly: Acts 1975, P.L.47, SEC.1.)*

**IC 6-1.1-27-8**

**Failure of lessee or assignee to pay taxes on real or personal property**

Sec. 8. If a lessee or an assignee of the lessee does not pay the taxes due on real or personal property as required by IC 6-1.1-10-37, and the lessor of the property is a taxing unit, then the county auditor shall deduct from the taxing unit's distribution of property tax revenue an amount equal to the unpaid taxes.
*As added by P.L.59-1986, SEC.2.*

**IC 6-1.1-27-9**

**Distribution by county auditor to school corporation under certain circumstances; deposit in school general fund**

Sec. 9. (a) This section applies if:

(1) a school corporation did not receive a property tax distribution that was at least the amount of the school corporation's actual general fund property tax levy for a particular year because of property taxes not being paid when due, as determined by the department of local government

finance; and

(2) delinquent property taxes are paid that are attributable to a year referred to in subdivision (1).

(b) The county auditor shall distribute to a school corporation the school corporation's proportionate share of any delinquent property taxes paid that are attributable to a year referred to in subsection (a) in the amount that would have been distributed to the school corporation with respect to the school corporation's general fund. The school corporation shall deposit the distribution in the school corporation's general fund.

(c) This section expires January 1, 2015.

*As added by P.L.182-2009(ss), SEC.165.*